

**DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
DECEMBER 31, 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/14/10

**DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT**  
**MANSFIELD, LOUISIANA**  
**TABLE OF CONTENTS**  
**DECEMBER 31, 2009**

	<u>Exhibit</u>	<u>Schedule</u>	<u>Page</u>
Affidavit	-	-	I
Independent Auditors' Report	-	-	2
Management's Discussion and Analysis	-	-	3
Statement of Net Assets	A	-	8
Statement of Activities	B	-	9
Balance Sheet - Governmental Funds	C	-	10
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	D	-	11
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	E	-	12
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	F	-	13
Statement of Fiduciary Assets and Liabilities - Fiduciary Funds	G	-	14
Notes to the Financial Statements	-	-	15
Required Supplementary Information	-	-	25
Schedule of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds - Budget (GAAP Basis) and Actual-General Fund	-	1	26
Schedule of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds - Budget (GAAP Basis) and Actual-IV-D Fund	-	2	27
Other Supplementary Information	-	-	28
Schedule of Findings and Questioned Costs	-	3	29
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <u>Government Auditing Standards</u>	-	-	30
Summary Schedule of Prior Audit Findings	-	4	32
Corrective Action Plan for Current Year Audit Findings	-	5	33


DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
FINANCIAL STATEMENTS  
DECEMBER 31, 2009

Legislative Auditor  
P. O. Box 94397  
Baton Rouge, LA 70804-9397

AFFIDAVIT

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Personally came and appeared before the undersigned authority, Richard Z. Johnson, District Attorney of the Forty-Second Judicial District, who, duly sworn, deposes and says, that the financial statements herewith given presents fairly the financial position of the District Attorney of the Forty-Second Judicial District, at December 31, 2009 and the results of operations for the year then ended in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.

  
District Attorney

Sworn to and subscribed before me, this 31<sup>st</sup> day of May, 2010.

 DT# 033769  
NOTARY PUBLIC

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# HINES, SHEFFIELD & SQUYRES, L.L.C.

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## INDEPENDENT AUDITORS' REPORT

Honorable Richard Z. Johnson  
District Attorney of the Forty-Second Judicial District  
Mansfield, Louisiana 71052

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Forty-Second Judicial District, Mansfield, Louisiana, a component unit of the DeSoto Parish Police Jury, as of and for the year ended December 31, 2009, which collectively comprise the District Attorney of the Forty-Second Judicial District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Forty-Second Judicial District's management. Our responsibility is to express an opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Forty-Second Judicial District as of December 31, 2009, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated May 31, 2010 on our consideration of the District Attorney of the Forty-Second Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis and the budgetary information on pages 3 through 7 and 26 through 27, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District Attorney of the Forty-Second Judicial District's basic financial statements. The accompanying supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

***Hines, Sheffield & Squyres***  
Natchitoches, Louisiana  
May 31, 2010

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2009

The Management's Discussion and Analysis of the District Attorney of the Forty-Second Judicial District's financial performance presents a narrative overview and analysis of District Attorney of the Forty-Second Judicial District's financial activities for the year ended December 31, 2009. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with the District Attorney of the Forty-Second Judicial District's financial statements, which begin on page 8.

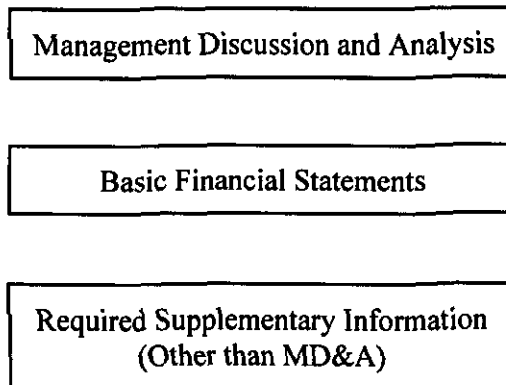
**FINANCIAL HIGHLIGHTS**

- 1) The District Attorney of the Forty-Second Judicial District had cash and cash equivalents of \$165,118 at December 31, 2009 which represents an increase of \$165,118 from prior year end.
- 2) The District Attorney of the Forty-Second Judicial District had receivables of \$61,566 at December 31, 2009 which represents an increase of \$61,566 from prior year end.
- 3) The District Attorney of the Forty-Second Judicial District had accounts payable and accruals of \$13,974 at December 31, 2009 which represents an increase of \$13,974 from prior year end.
- 4) The District Attorney of the Forty-Second Judicial District had total revenues of \$835,548 at December 31, 2009 which represents an increase of \$835,548 from prior year end.
- 5) The District Attorney of the Forty-Second Judicial District had fees, fines and charges for services of \$356,628 at December 31, 2009 which represents an increase of \$356,628 from prior year end.
- 6) The District Attorney of the Forty-Second Judicial District had operating and capital grants and contributions of \$368,663 at December 31, 2009 which represents an increase of \$368,663 from prior year end.
- 7) The District Attorney of the Forty-Second Judicial District had total expenses of \$483,282 for the year ended December 31, 2009 which represents an increase of \$483,282 from prior year.
- 8) The District Attorney of the Forty-Second Judicial District had personal services expenses of \$358,120 for the year ended December 31, 2009 which represents an increase of \$358,120 from prior year.
- 9) The District Attorney of the Forty-Second Judicial District had travel expenses of \$45,970 for the year ended December 31, 2009 which represents an increase of \$45,970 from prior year.
- 10) The District Attorney of the Forty-Second Judicial District had operating services expenses of \$42,840 for the year ended December 31, 2009 which represents an increase of \$42,840 from prior year.
- 11) The District Attorney of the Forty-Second Judicial District had supplies expenses of \$7,813 for the year ended December 31, 2009 which represents an increase of \$7,813 from prior year.
- 12) The District Attorney of the Forty-Second Judicial District had capital outlay of \$164,595 for the year ended December 31, 2009 which represents an increase of \$164,595 from prior year.

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
DECEMBER 31, 2009

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The following graphic illustrates the minimum requirements for the District Attorney of the Forty-Second Judicial District as established by Governmental Accounting Standards Board Statement 34, Basic Financial Statements--and Management's Discussion and Analysis--for State and Local Governments.



These financial statements consist of three sections - Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), and required supplementary information.

**Basic Financial Statements**

This annual report consist of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 8 and 9) provide information about the activities of the District Attorney of the Forty-Second Judicial District as a whole and present a longer-term view of the District Attorney's finances. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Assets and the Statement of Activities report the District Attorney's net assets and changes in them. You can think of the District Attorney's net assets, the difference between assets and liabilities, as one way to measure the District Attorney's financial health, or financial position. Over time, increases or decreases in the District Attorney's net assets are one indicator of whether its financial health is improving or deteriorating.

Fund financial statements start on page 10. All of the District Attorney's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short term view of the District Attorney's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's activities as well as what remains for future spending.

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
DECEMBER 31, 2009

**FINANCIAL ANALYSIS OF THE ENTITY**

Statement of Net Assets  
As of Year End

	<u>2009</u>	<u>2008</u>
Current and other assets	\$ 226,684	\$ 0
Capital assets, net	139,556	0
Total Assets	<u>\$ 366,240</u>	<u>\$ 0</u>
Other liabilities	\$ 13,974	\$ 0
Compensated absences payable	0	0
Total Liabilities	13,974	0
Net assets		
Investment in capital assets, net of related debt	139,556	0
Unrestricted	212,710	0
Total Net Assets	<u>352,266</u>	<u>0</u>
Total Liabilities and Net Assets	<u>\$ 366,240</u>	<u>\$ 0</u>

Net assets of the District Attorney of the Forty-Second Judicial District's increased by \$352,266 or 100.00% from the previous fiscal year. The increase is the result of operating and nonoperating revenues exceeding expenses during the fiscal year ended 2009 (See table below).

Statement of Activities  
For the Year Ended

	<u>2009</u>	<u>2008</u>
General government		
Expenses	\$ (483,282)	\$ 0
Program revenues		
Fees, fines, and charges for services	356,628	0
Operating and capital grants and contributions	368,663	0
Subtotal	242,009	0
Miscellaneous	110,257	0
Change in net assets	<u>\$ 352,266</u>	<u>\$ 0</u>

The District Attorney of the Forty-Second Judicial District's total revenues increased by \$835,548 or 100.00% from the previous year balances. The total cost of all programs and services increased by \$483,282 or 100.00% from the previous year balances.

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
DECEMBER 31, 2009

**CAPITAL ASSET AND DEBT ADMINISTRATION**

Capital Assets

At the end of 2009, the District Attorney of the Forty-Second Judicial District had \$139,556, net of depreciation, invested in a broad range of capital assets (See table below). This amount represents a net increase (including additions and deductions) of \$139,556 or 100.00% from the previous year.

Capital Assets at Year End  
(Net of Depreciation)

	<u>2009</u>	<u>2008</u>
Land	\$ 7,875	\$ 0
Buildings and building improvements	46,636	0
Automobiles	30,234	0
Equipment, furniture and fixtures	<u>54,811</u>	<u>0</u>
Total	<u>\$ 139,556</u>	<u>\$ 0</u>

This year's major additions included:

Land	\$ 7,875
Buildings and building improvements	\$ 50,042
Automobiles	\$ 37,792
Equipment, furniture and fixtures	\$ 68,886

This year's major retirements included:

None.

Debt

The District Attorney of the Forty-Second Judicial District had \$0 in long-term debt outstanding at year end compared to \$0 at the previous year end, no change as shown in the table below.

Outstanding Debt at Year End

	<u>2009</u>	<u>2008</u>
Compensated absences payable	\$ 0	\$ 0
Totals	<u>\$ 0</u>	<u>\$ 0</u>

New debt during the year included:

None.

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
DECEMBER 31, 2009

**VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS**

Actual revenues were \$5,089 more than budgeted amounts due to intergovernmental revenues being more than expected.

Actual expenditures were \$5,654 more than budgeted amounts due to operating services being more than expected.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The District Attorney of the Forty-Second Judicial District's elected and appointed officials considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

- 1) Fees, fines, and charges for services
- 2) Intergovernmental revenues (federal and state grants)
- 3) Personal services expense
- 4) Operating services expense

The District Attorney of the Forty-Second Judicial District does not expect any significant changes in next year's results as compared to the current year.

**CONTACTING THE DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT'S MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District Attorney of the Forty-Second Judicial District's finances and to show the District Attorney of the Forty-Second Judicial District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Richard Z. Johnson, District Attorney, Post Office Box 432, Mansfield, Louisiana 71052.

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
STATEMENT OF NET ASSETS  
DECEMBER 31, 2009

Assets	
Current Assets	
Cash and cash equivalents	\$ 165,118
Receivable	<u>61,566</u>
Total Current Assets	226,684
Noncurrent Assets	
Capital assets, net	<u>139,556</u>
Total Assets	<u>\$ 366,240</u>
Liabilities and Net Assets	
Liabilities	
Current Liabilities	
Accounts payable and accruals	\$ <u>13,974</u>
Total Current Liabilities	13,974
Noncurrent Liabilities	
Compensated absences payable	<u>0</u>
Total Liabilities	13,974
Net Assets	
Investment in capital assets, net of related debt	139,556
Unrestricted	<u>212,710</u>
Total Net Assets	<u>352,266</u>
Total Liabilities and Net Assets	<u>\$ 366,240</u>

The accompanying notes are an integral part of this statement.

**EXHIBIT B**

**DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEARS ENDED DECEMBER 31, 2009**

	Expenses	Fees, Fines, and Charges or Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Assets
General Government					
Personal services	\$ 358,120	\$ 278,707	\$ 288,113	\$ 0	\$ 208,700
Travel	45,970	35,776	36,984	0	26,790
Operating services	42,840	33,340	34,465	0	24,965
Supplies	7,813	6,081	6,286	0	4,554
Professional services	3,500	2,724	2,815	0	2,039
Depreciation	25,039	0	0	0	(25,039)
Total General Activities	\$ 483,282	\$ 356,628	\$ 368,663	\$ 0	242,009
General Revenues					
Miscellaneous					110,257
Total General Revenues and Transfers					110,257
Change in Net Assets					352,266
Net Assets, Beginning of year					0
Net Assets, End of year					\$ 352,266

The accompanying notes are an integral part of this statement.

EXHIBIT C

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2009

	General Fund	IV-D Fund	Other Governmental Funds	Total
Assets				
Cash and cash equivalents	\$ 145,602	\$ 11,241	\$ 8,275	\$ 165,118
Receivable	18,442	43,124	0	61,566
Total Assets	\$ 164,044	\$ 54,365	\$ 8,275	\$ 226,684
Liabilities and Fund Balances				
Liabilities				
Accounts payable and accruals	\$ 13,476	\$ 498	\$ 0	\$ 13,974
Total Liabilities	13,476	498	0	13,974
Fund Balances				
Unreserved	150,568	53,867	8,275	212,710
Total Net Assets	150,568	53,867	8,275	212,710
Total Liabilities and Fund Balances	\$ 164,044	\$ 54,365	\$ 8,275	\$ 226,684

The accompanying notes are an integral part of this statements.

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
DECEMBER 31, 2009

EXHIBIT D

Total Fund Balances for Governmental Funds (Exhibit C) \$ 212,710

Total Net Assets reported for governmental activities in the statement of net assets is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	\$ 7,875	
Buildings and building improvements, net of \$3,406 in accumulated depreciation	46,636	
Automobiles, net of \$7,558 in accumulated depreciation	30,234	
Equipment, furniture and fixtures, net of \$14,075 in accumulated depreciation	<u>\$ 54,811</u>	
Total Capital Assets		139,556

Long-term liabilities, including compensated absences payable, are not due and payable in the current period and therefore are not reported in the fund liabilities.

0

Total Net Assets of Governmental Activities (Exhibit A) \$ 352,266

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2009

	General Fund	IV-D Fund	Other Governmental Funds	Total
<b>Revenues</b>				
Fees, fines, and charges for services	\$ 341,169	\$ 0	\$ 15,459	\$ 356,628
Intergovernmental revenues	125,937	242,726	0	368,663
Miscellaneous	110,217	40	0	110,257
Total Revenues	577,323	242,766	15,459	835,548
<b>Expenditures</b>				
General government	358,120	0	0	358,120
Personal services	42,495	3,475	0	45,970
Travel	21,597	14,059	7,184	42,840
Operating services	3,529	4,284	0	7,813
Supplies	3,500	0	0	3,500
Professional services	159,820	4,775	0	164,595
Capital outlay	589,061	26,593	7,184	622,838
Total Expenditures	(11,738)	216,173	8,275	212,710
Excess/(Deficiency) of Revenues Over Expenditures				
Other Financing Sources/(Uses)				
Transfers	162,306	(162,306)	0	0
Total Other Financing Sources/(Uses)	162,306	(162,306)	0	0
Net Change in Fund Balances	150,568	53,867	8,275	212,710
Fund Balances, Beginning of year	0	0	0	0
Fund Balances, End of year	\$ 150,568	\$ 53,867	\$ 8,275	\$ 212,710

The accompanying notes are an integral part of this statement.

EXHIBIT F

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2009

Net Change in Fund Balances-Total Governmental Funds (Exhibit E) \$ 212,710

The change in Net Assets reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay (\$164,595) exceeds depreciation (\$25,039) in the current period. 139,556

Some expense reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. 0

Change in Net Assets of Governmental Activities (Exhibit B) \$ 352,266

EXHIBIT G

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
FIDUCIARY FUNDS  
DECEMBER 31, 2009

	<u>2009</u>
Assets	
Cash	\$ <u>0</u>
Total Assets	\$ <u>0</u>
Liabilities	
Due to other governments	\$ <u>0</u>
Total Liabilities	\$ <u>0</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT**  
**MANSFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Forty-Second Judicial District encompasses the parish of DeSoto, Louisiana.

**NOTE 1        SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A.        Basis of Presentation**

The accompanying financial statements of the District Attorney of the Forty-Second Judicial District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June 1999.

**B.        Reporting Entity**

The District Attorney is an independently elected official; however, the District Attorney is fiscally dependent on the DeSoto Parish Police Jury. The police jury maintains and operates the parish courthouse in which the District Attorney's office is located and provides funds for other expenses of the District Attorney's office, as necessary. In addition, the police jury's financial statements would be incomplete or misleading without inclusion of the District Attorney. For these reasons, the District Attorney was determined to be a component unit of the DeSoto Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C.        Fund Accounting**

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District Attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. Funds of the District Attorney are classified into two categories: governmental and fiduciary, as follows:

**Governmental Funds**

Governmental funds account for all or most of the District Attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's governmental funds:

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2009

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C.      Funds Accounting (Continued)**

**General Fund** - the primary operating fund of the District Attorney and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to District Attorney policy.

**Special Revenue Funds** - account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes, or designated by the District Attorney to be accounted for separately. The special revenue funds of the District Attorney of the Forty-Second Judicial District consist of the following:

Diversion Program - a pretrial intervention program which is offered to selected offenders as an alternative to prosecution. Individuals who volunteer to participate in the program are assessed a fee and receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling and referral to other community agencies appropriate to their needs.

Title IV-D Fund - consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Checks Collection Fee Fund - consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of a worthless check. The funds may be used only to defray the salaries and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.

**Fiduciary Funds**

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the District Attorney are the agency funds. The agency funds account for assets held by the District Attorney as an agent for other governmental entities. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but do use the modified accrual basis of accounting. The agency fund of the District Attorney of the Forty-Second Judicial District consist of the following:

Asset Forfeiture Fund - is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

**D.      Measurement Focus/Basis of Accounting**

**Government - Wide Financial Statements**

The Statement of Net Assets (Exhibit A) and the Statement of Activities (Exhibit B) display information about the reporting government as a whole. These statements include all the financial activities of the District Attorney, except for the fiduciary fund. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets (Exhibit G) at the fund financial statement level.

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2009

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D.      Measurement Focus/Basis of Accounting (Continued)**

The government - wide financial statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

**Fund Financial Statements**

Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet (Exhibit C). The Statement of Revenues, Expenditures, and Changes in Fund Balances (Exhibit E) reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government - wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government - wide statements and the statements for governmental funds.

Fund financial statements report detailed information about the District Attorney. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

Governmental funds and the agency fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Commissions on fines and bond forfeitures and court costs are recorded in the year they are collected by the tax collector. Grants are recorded when the District Attorney is entitled to the funds. Fees on worthless checks are recorded in the year in which the worthless check is paid. Interest income is accrued, when its receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

**DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT**  
**MANSFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 2009**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D.      Measurement Focus/Basis of Accounting (Continued)**

**Other Financing Sources/(Uses)**

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishment, long-term proceeds, et cetera) are accounted for as other financing sources/(uses). These other financing sources/(uses) are recognized at the time the underlying events occur.

**E.      Budgetary Accounting**

Formal budgetary accounting is employed as a management control. The District Attorney of the Forty-Second Judicial District prepares and adopts a budget each year for its general and all special revenue funds in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the full accrual basis of accounting. The District Attorney amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. All budget appropriations lapse at year end.

**F.      Cash and Cash Equivalents**

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Cash equivalents - includes all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

**G.      Investments**

Investments are limited by R.S. 33:2955 and the District Attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

**H.      Receivables**

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

**I.      Bad Debts**

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. At December 31, 2009, \$0 were considered to be uncollectible.

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2009

**NOTE 1        SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**J.        Capital Assets**

Capital assets are carried at historical costs. Depreciation of all exhaustible capital assets used by the District Attorney of the Forty-Second Judicial District are charged as an expense against operations in the Statement of Activities. Capital assets net of accumulated depreciation are reported on the Statement of Net Assets. Depreciation is computed using the straight line method over the estimated useful life of the assets, generally 10 to 40 years for buildings and building improvements and 5 to 10 years for moveable property. Expenditures for maintenance, repairs and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

**K.        Compensated Absences**

Full-time employees of the District Attorney of the Forty-Second Judicial District earn ten days of vacation and sick leave each year. Leave does not carryover or accumulated from one year to the next, and there are no vesting privileges. Therefore no liability for compensated absences has been recorded in the accompanying financial statements.

**L.        Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2        DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS**

**A.        Deposits with Financial Institutions**

For reporting purposes, deposits with financial institutions including savings, demand deposits, time deposits, and certificates of deposit. Under state law the District Attorney of the Forty-Second Judicial District may deposit funds within a fiscal agent bank selected and designated by the Interim Emergency Board. Further the District Attorney may invest in time certificates of deposit of state banks organized under the laws of Louisiana, national banks having their principal office in the state of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state chartered credit unions.

Deposits in bank accounts are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts mutually acceptable to both parties. The deposits at December 31, 2009 were secured as follows:

	<u>Cash</u>	<u>Certificates of Deposit</u>	<u>Total</u>
Deposits in bank accounts per balance sheet	\$ <u>165,118</u>	\$ <u>0</u>	\$ <u>165,118</u>

**DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT**  
**MANSFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 2009**

**NOTE 2      DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (CONTINUED)**

**A.      Deposits with Financial Institutions (Continued)**

	<u>Cash</u>	<u>Certificates of Deposit</u>	<u>Total</u>
Bank Balances (Category 3 Only, If Any)			
a. Uninsured and uncollateralized	\$ 0	\$ 0	\$ 0
b. Uninsured and uncollateralized with securities held by the pledging institution	0	0	0
c. Uninsured and uncollateralized with securities held by the pledging institution's trust department or agent but not in the entity's name	<u>0</u>	<u>0</u>	<u>0</u>
Total Category 3 Bank Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Bank Balances (All Categories Including Category 3 Reported Above)	<u>\$ 186,867</u>	<u>\$ 0</u>	<u>\$ 186,867</u>

The following is a breakdown by banking institution and amount of the balances shown above:

<u>Banking Institution</u>	<u>Amount</u>
Community Bank of Louisiana	<u>\$ 186,867</u>
Total	<u>\$ 186,867</u>

**B.      Investments**

At December 31, 2009, the District Attorney of the Forty-Second Judicial District had investments of \$0.

**NOTE 3      ACCOUNTS RECEIVABLE**

The following is a summary of accounts receivable at December 31, 2009:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>IV-D Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Fees, fines, and charges for services	\$ 18,442	\$ 0	\$ 0	\$ 18,442
Intergovernmental revenues	0	43,124	0	43,124
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 18,442</u>	<u>\$ 43,124</u>	<u>\$ 0</u>	<u>\$ 61,566</u>

**DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT**  
**MANSFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 2009**

**NOTE 4      CAPITAL ASSETS**

A summary of District Attorney of the Forty-Second Judicial District's capital assets at December 31, 2009 follows:

	Balance Dec. 31, 2008	Additions	Retirements	Balance Dec. 31, 2008
Capital Assets, not being depreciated				
Land	\$ 0	\$ 7,875	\$ 0	\$ 7,875
Total Capital Assets, not being depreciated	0	7,875	0	7,875
Capital Assets, being depreciated				
Buildings and Building Improvements	0	50,042	0	50,042
Less accumulated depreciation	0	(3,406)	0	(3,406)
Total Buildings and Building Improvements	0	46,636	0	46,636
Automobiles	0	37,792	0	37,792
Less accumulated depreciation:	0	(7,558)	0	(7,558)
Total Automobiles	0	30,234	0	30,234
Equipment, Furniture and Fixtures	0	68,886	0	68,886
Less accumulated depreciation	0	(14,075)	0	(14,075)
Total Equipment, Furniture and Fixtures	0	54,811	0	54,811
Total Capital Assets, being depreciated	0	131,681	0	131,681
Total Capital Assets, net	\$ 0	\$ 139,556	\$ 0	\$ 139,556

No depreciation expense was charged directly to any governmental functions.

**NOTE 5      ACCOUNTS PAYABLE AND ACCRUALS**

The following is a summary of accounts payable at December 31, 2009:

Class of Payable	General Fund	IV-D Fund	Other Governmental Funds	Total
Vendor	\$ 60	\$ 498	\$ 0	\$ 558
Salaries and benefits	13,416	0	0	13,416
Other	0	0	0	0
Total	\$ 13,476	\$ 498	\$ 0	\$ 13,974

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2009

**NOTE 6          PENSION PLANS**

The District Attorney participates in two cost-sharing, multiple-employer, public employee retirement systems (PERS). The District Attorney and assistant District Attorney are members of the District Attorneys' Retirement System. All other employees are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are cost-sharing, multiple employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature.

**A.          District Attorneys' Retirement System**

The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Assistant District Attorneys who earn, as a minimum, the amount paid by the state for assistant District Attorneys and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 percent benefit reduction for each year retiring below the age of 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.

For members who joined the system after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 percent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana, 70116-2091, or by calling (504) 947-5551.

Plan members are required by state statute to contribute 7.00% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The rate of annual covered payroll was 0.00% from January 1, 2009 through June 30, 2009 and was 5.00% from July 1, 2009 through December 31, 2009. Contributions to the system include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney contributions to the System for the years ended December 31, 2009, 2008 and 2007 were \$4,615, \$0 and \$0, respectively, equal to the required contributions for each year.

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2009

**NOTE 6                      PENSION PLANS (CONTINUED)**

**B.            Parochial Employees' Retirement System**

Substantially all employees of the District Attorney of the Forty-Second Judicial District are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All members participate in Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-471619, or by calling (504) 928-1361.

Under Plan A, members are required to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 12.25% of annual covered payroll. Contributions to the retirement system also include one-fourth of 1.0% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The employer's contributions to the retirement system under Plan A for the years ended December 31, 2009, 2008 and 2007 were \$13,426, \$0 and \$0, respectively, equal to the required contributions for each year.

**NOTE 7                      INTERFUND TRANSFERS**

Operating transfers for the year ended December 31, 2009, were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ 162,306	\$ 0
IV-D fund	0	162,306
Other governmental funds	0	0
Total	<u>\$ 162,306</u>	<u>\$ 162,306</u>

**DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT**  
**MANSFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 2009**

**NOTE 8        LEASES**

The District Attorney of the Forty-Second Judicial District was not obligated under any noncancellable capital or operating leases agreements at December 31, 2009.

**NOTE 9        LITIGATION**

The District Attorney of the Forty-Second Judicial District was not involved in any litigation at December 31, 2009.

**NOTE 10       RISK MANAGEMENT**

The District Attorney of the Forty-Second Judicial District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District Attorney maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District Attorney.

**NOTE 11       CLAIMS AND JUDGMENTS**

The District Attorney of the Forty-Second Judicial District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District Attorney may be required to reimburse the grantor government. The District Attorney of the Forty-Second Judicial District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District Attorney of the Forty-Second Judicial District.

## **REQUIRED SUPPLEMENTARY INFORMATION**

SCHEDULE 1

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Original/Final Budget	Actual	Variance Fav./ (Unfav. )
Revenues			
Fees, fines, and charges for services	\$ 340,000	\$ 341,169	\$ 1,169
Intergovernmental	125,000	125,937	937
Miscellaneous	<u>110,000</u>	<u>110,217</u>	<u>217</u>
Total Revenues	575,000	577,323	2,323
Expenditures			
General government			
Personal services	355,000	358,120	(3,120)
Travel	40,000	42,495	(2,495)
Operating services	20,000	21,597	(1,597)
Supplies	5,000	3,529	1,471
Professional services	5,000	3,500	1,500
Capital outlay	<u>160,000</u>	<u>159,820</u>	<u>180</u>
Total Expenditures	585,000	589,061	(4,061)
Excess/(Deficiency) of Revenues Over Expenditures	(10,000)	(11,738)	(1,738)
Other Financing Sources/(Uses)			
Transfers	<u>160,000</u>	<u>162,306</u>	<u>2,306</u>
Total Other Financing Sources/(Uses)	<u>160,000</u>	<u>162,306</u>	<u>2,306</u>
Net Change in Fund Balances	150,000	150,568	568
Fund Balances, Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances, End of year	<u>\$ 150,000</u>	<u>\$ 150,568</u>	<u>\$ 568</u>

SCHEDULE 2

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS - BUDGET (GAAP BASIS) AND ACTUAL - IV-D FUND  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Original/Final Budget	Actual	Variance Fav./Unfav. )
Revenues			
Intergovernmental revenues	\$ 240,000	\$ 242,726	\$ 2,726
Miscellaneous	0	40	40
Total Revenues	240,000	242,766	2,766
Expenditures			
General government			
Travel	5,000	3,475	1,525
Operating services	10,000	14,059	(4,059)
Supplies	5,000	4,284	716
Capital Outlay	5,000	4,775	225
Total Expenditures	25,000	26,593	(1,593)
Excess/(Deficiency) of Revenues Over Expenditures	215,000	216,173	1,173
Other Financing Sources/(Uses)			
Transfers	(160,000)	(162,306)	(2,306)
Total Other Financing Sources/(Uses)	(160,000)	(162,306)	(2,306)
Net Change in Fund Balances	55,000	53,867	(1,133)
Fund Balances, Beginning of year	0	0	0
Fund Balances, End of year	\$ 55,000	\$ 53,867	\$ (1,133)

## **OTHER SUPPLEMENTARY INFORMATION**

**DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT**  
**MANSFIELD, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

**SCHEDULE 3**

**SECTION #1**

**SUMMARY OF AUDITORS' RESULTS**

**FINANCIAL STATEMENTS**

- |    |  |               |
|----|--|---------------|
| 1. | Type of auditors' report issued.   | Unqualified   |
| 2. | Internal control over financial reporting:   |               |
|    | a) Material weakness(es) identified?   | No            |
|    | b) Significant deficiency(ies) identified that are not considered to be material weaknesses? | None reported |
| 3. | Noncompliance material to financial statements noted?  | No            |

**SECTION #2**

**FINANCIAL STATEMENT FINDINGS**

None reported.

# HINES, SHEFFIELD & SQUYRES, L.L.C.

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## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Richard Z. Johnson  
District Attorney of the Forty-Second Judicial District  
Mansfield, Louisiana 71052

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the District Attorney of the Forty-Second Judicial District, Mansfield, Louisiana, a component unit of the DeSoto Parish Police Jury, as of and for the year ended December 31, 2009, and have issued our report dated May 31, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Forty-Second Judicial District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the Forty-Second Judicial District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the Forty-Second Judicial District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney of the Forty-Second Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Page 2

This report is intended solely for the information and use of the District Attorney of the Forty-Second Judicial District, management and the Louisiana State Legislative Auditor and is not intended to be, and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Hines, Sheffield & Squyres***

Natchitoches, Louisiana

May 31, 2010

SCHEDULE 4

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
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Nothing came to our attention that would require disclosure under Government Auditing Standards.

SCHEDULE 5

DISTRICT ATTORNEY OF THE FORTY-SECOND JUDICIAL DISTRICT  
MANSFIELD, LOUISIANA  
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Expected Date of Completion</u>
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Nothing came to our attention that would require disclosure under Government Auditing Standards.